



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO SCHOOL FOR THE DEAF AND THE BLIND

FY 2007, 2008, AND 2009

Report IC50209
Date Issued: October 5, 2010

Serving Idaho's Citizen Legislature



Idaho Legislative Services Office
Legislative Audits Division

Don H. Berg, CGFM, Manager

IDAHO SCHOOL FOR THE DEAF AND THE BLIND

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho School for the Deaf and the Blind covering the fiscal years ended June 30, 2007, 2008, and 2009. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

In 2009, legislation was passed (Idaho Code, Section 33-3407) that created the Idaho Bureau of Educational Services for the Deaf and the Blind, with the intent that the Bureau be recognized not as a State agency or department, but as a governmental entity in much the same manner as other single purpose districts.

CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the School.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or the prior report.

AGENCY RESPONSE

The School has reviewed the report and is in agreement with its contents.

FINANCIAL INFORMATION

The following financial data is for informational purposes only.

IDAHO SCHOOL FOR THE DEAF AND THE BLIND

Fund	Detail	Name	Beginning Balance	Receipts	Disbursements	Transfers Received	Ending Balance
0001		General Fund	\$7,963,635	\$614	\$7,960,274	\$0	\$3,975 *
0315	1	ISDB Contingency Reserve	404,290	40,833	83,681	0	361,442
0348		Federal Grant Fund	135,124	115,533	122,950	0	127,707
0349		Miscellaneous Revenue	114,317	143,678	119,659	1,860	140,196
0481	3	Charitable Inst. Income Fund	21,486	510	0	0	21,996
0481	22	ISDB Income Fund	100,518	2,853	138,177	94,203	59,397
			<u>\$8,739,370</u>	<u>\$304,021</u>	<u>\$8,424,741</u>	<u>\$96,063</u>	<u>\$714,713</u>

*The ending cash balance includes encumbrances of \$3,775 and a reversion of \$200.

This report is intended solely for the information and use of the State of Idaho and the Idaho School for the Deaf and the Blind and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the interim administrator, Aylee Schaefer, and her staff.

ASSIGNED STAFF

Chris Farnsworth, CPA, Managing Auditor

Jim Combo, CPA, In-Charge Auditor

Mark Schoenfeld, Staff Auditor

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AGENCY RESPONSE

Idaho Educational Services for the Deaf and the Blind

Serving the Deaf and the Blind Students of Idaho Since 1906

(208) 934-4457
Fax: (208) 934-8352



1450 Main Street
Gooding Idaho 83330

We have read and reviewed Report IC50209, which is the audit report for the Idaho School for the Deaf and the Blind. We agree with the findings as stated. We are very appreciative of the diligence of the State of Idaho Legislative Services offices and value our ongoing working relationship.

Sincerely,

A handwritten signature in cursive script, appearing to read "Brian G. Darcy".

Brian G. Darcy
Administrator

APPENDIX

HISTORY

The Idaho School for the Deaf and the Blind was located in Boise from 1906 to 1910. Legislation passed in 1909 authorized building a residential school for the deaf and the blind near Gooding, Idaho, on land donated by former Governor Frank R. Gooding. The School opened in the fall of 1910, and since that time has grown to accommodate the needs of the hearing-impaired and visually-impaired in Idaho.

In October 1987 a major construction project at the School was completed. The project involved remodeling and construction of a new facility comprising approximately 58,000 square feet. Enhanced educational opportunities are now available to hearing-impaired and visually-impaired children throughout the State. Life skill experiences, including social and communication skills, are made possible through the Cottage Life Program. Six new cottages and a refurbished cottage in the old administration building serve as living quarters for students who reside at the School throughout the school week.

Legislation passed in 2009 established the Bureau of Educational Services for the Deaf and the Blind as a single purpose governmental entity, and removed the school as an agency of the State of Idaho effective July 1, 2009.

PURPOSE

The Idaho School for the Deaf and the Blind was established to provide quality education to children from birth to 21 years of age who are hearing impaired or visually impaired to the extent that they cannot receive proper education in the public school system. The School offers educational and social opportunities for a specialized student population by providing a residential academic program complemented by a residential cottage life program. The programs utilize specially trained staff, and incorporate the use of specialized equipment. In addition, the School offers its programs and enhances services statewide through a regional outreach program for visually-impaired children and a regional outreach program for hearing-impaired children located in seven regions throughout the State.

STATUTORY AUTHORITY

Legislation passed in 2009 repealed and replaced Idaho Code, Title 33, Chapter 34. The new Title 33, Chapter 34 established the Bureau of Educational Services for the Deaf and the Blind to operate the School for the Deaf and the Blind. The Bureau was established as a single purpose governmental district, and not as an agency of the State of Idaho. Also established was a Board of Directors responsible for development and oversight of the Bureau.

FUNDING

The School was funded with General Fund appropriations, endowment earnings, and federal grants from the State Department of Education, and the U.S. Department of Agriculture School Lunch Program.

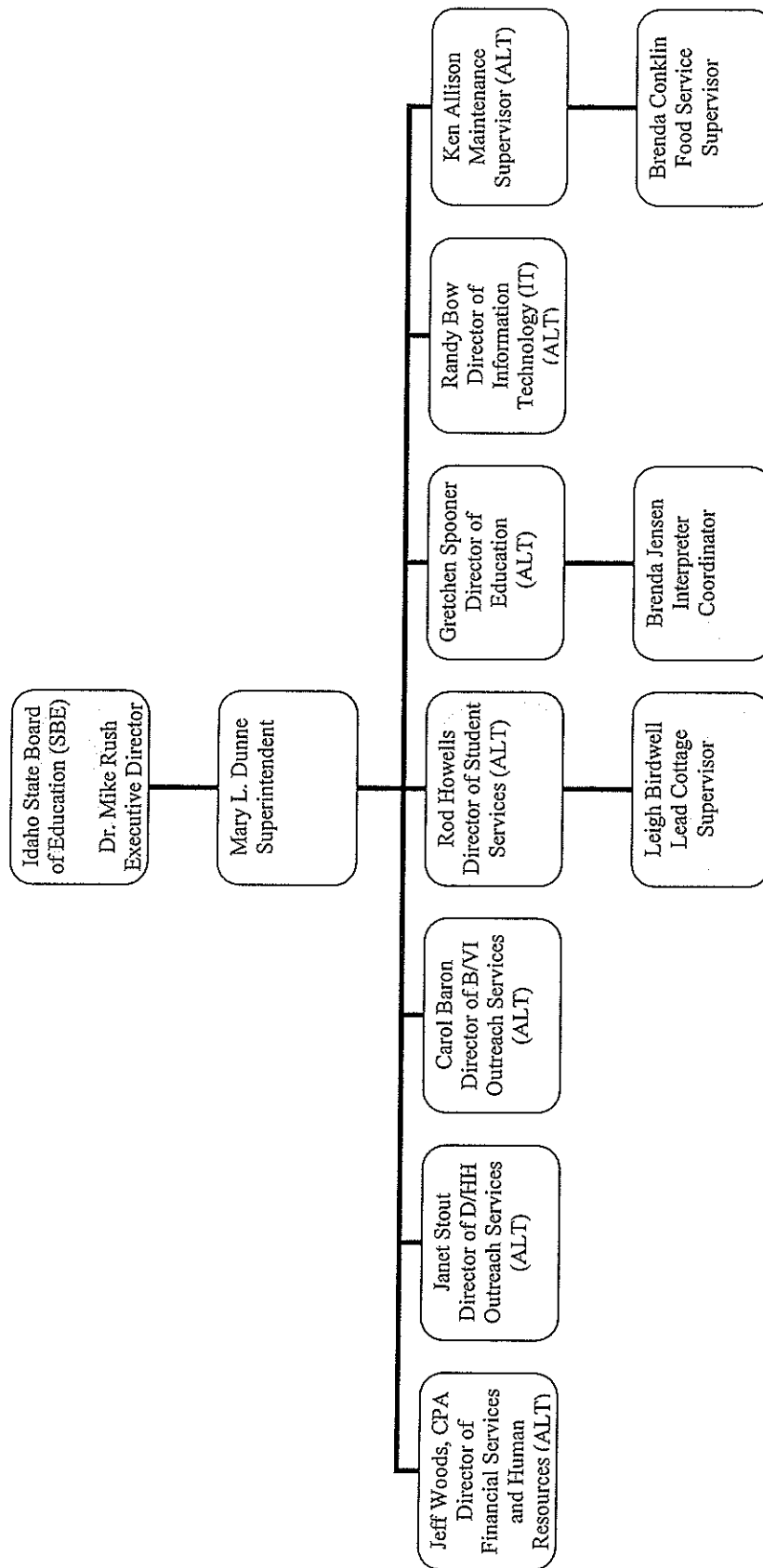
After July 1, 2009, the School receives funding based on a budget request approved by a majority of the Idaho Bureau of Educational Services for the Deaf and Blind Board. The Board submits its budget request to the Superintendent of Public Instruction. The Superintendent reviews and approves the request and includes it in the budget request of the educational support program.

ORGANIZATION

The State Board of Education was the general governing body of the School for the Deaf and the Blind. After July 1, 2009, the Board of Directors for the Bureau of Educational Services for the Deaf and the Blind is the governing body for the School. The Board appoints an administrator who manages the School and appoints program directors.

The School is organized into four major programs: Education Services, Financial Services, Student Services, and Outreach Services. The chart on the following page show the School's organizational structure at June 30, 2009.

Idaho School for the Deaf and the Blind Organizational Chart 2008-2009



ALT= Member of Administrative Leadership Team
Outreach offices are located in: Coeur d' Alene, Lewiston, Middleton, Boise, Gooding, Pocatello and Idaho Falls